



**STATE BOARD FOR COMMUNITY
AND TECHNICAL COLLEGES
OCTOBER 18, 2023
STATEMENT OF NEED
BACHELOR OF APPLIED SCIENCE
ACCOUNTING
*GREEN RIVER COLLEGE***

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Cover Page — Statement of Need

Program Information

Institution Name: Green River College

Degree Name: Bachelor of Applied Science in Accounting

CIP Codes: 52.0301 and 52.0303

Name(s) of existing technical associate degree(s) that will serve as the foundation for this program:

Degree: Associate in Applied Arts - Accounting

CIP Code: 52.0302

Year Began: 1972

Degree: Associate in Applied Arts – Business Management

CIP Code: 52.1401

Year Began: 1964

Proposed Start Implementation Date: Fall 2024

Projected Enrollment (FTE) in Year One: 14

Projected Enrollment (FTE) by Year Two: 38

Funding Source: State FTE

Mode of Delivery

Single Campus Delivery: Yes

Off-site: No

Distance Learning: Hybrid and online

Statement of Need

*Please see criteria and standard sheet. **Page Limit: 20 pages***

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Chief Academic Officer signature

The Statement of Need must be signed. To sign, double click on the signature line below.



Recoverable Signature

X 

Chief Academic Officer

Signed by: f2f65d7d-d0f0-4d0e-a8fe-59fe51102254

7/6/2023

Introduction

Green River College proposes expanding its accounting program by adding a Bachelor of Applied Science in Accounting degree program. This proposed program, which will build on the College's existing Associate in Applied Arts–Accounting program, will help address the significant statewide and regional shortage of accountants and auditors by adding qualified job candidates into the talent pipeline.

In the accounting field, there are two primary job classifications: Bookkeeping, Accounting, and Auditing Clerks; and Accountants and Auditors. As Table 1 shows, there is a substantial difference in pay between the two job classifications. *The key barrier between the two occupations is having a bachelor's degree in accounting.*

Table 1: Comparison of Bookkeeping, Accounting, and Auditing Clerks versus Accountants and Auditors

Occupation	Average Pay in Washington State	Typical Entry-Level Education
Bookkeeping, Accounting, and Auditing Clerks (SOC Code 43-3031)	\$24.74 per hour / \$51,460 annual	Some college, often an associate degree
Accountants and Auditors (SOC Code 13-2011)	\$42.01 per hour / \$87,370 annual	Bachelor's degree

Sources: Washington State Employment Security Department. (2022a); U.S. Department of Labor, U.S. Bureau of Labor Statistics. (2022) and (2023).

By enabling the diverse residents of Green River College's service area to apply their technical associate degrees to a bachelor of applied science degree, this proposed program will help individuals improve their industry qualifications, career prospects, earnings potential, and standard of living for themselves and their families. The proposed program will decrease equity and opportunity gaps by providing an accessible, affordable way for place-bound and historically marginalized students to overcome the employment barriers they face due to their lack of a bachelor's degree.

Criteria 1

Relationship to institutional role, mission, and program priorities.

Green River College is a public two-year college in southeast King County. It offers educational opportunities in transfer, career and technical, four-year applied baccalaureate degrees, adult basic education, and community and continuing education.

Centrally located between Seattle and Tacoma in Auburn, Washington, Green River College's service area includes the cities and school districts of Kent, Auburn, Enumclaw, Renton, and Tahoma in South King County, which have seen tremendous growth and rapidly increasing diversity. In 2021-2022, Green River College served 12,957 students, representing 6,572 annualized full-time equivalent students. (Washington State Board for Community and Technical Colleges. 2022.)

In July 2021, Green River College adopted an equity-centered strategic plan with the following mission statement:

"Green River College welcomes our diverse local and global communities and is committed to meeting students where they are by providing inclusive, equitable access to innovative and comprehensive educational programs, and individualized support that empowers and prepares students to achieve their personal, educational, and career goals." (Green River College. 2021.)

Goal A of Green River's strategic plan is:

Success for All Students: Close opportunity gaps and remove barriers to student success. (Green River College. 2021.)

The proposed Bachelor of Applied Science in Accounting program will closely align with the mission and strategic plan of the college. The proposed program will exemplify the college's commitment to equity-centered principles, closing opportunity gaps, and removing barriers to student success by providing an accessible educational opportunity that will prepare students for meaningful careers in the accounting field.

The proposed program will close opportunity gaps by providing a lower cost alternative to residents of the South Puget Sound region who wish to continue their education. With the understanding that access to a bachelor's degree is often a significant factor in career advancement, particularly in a field such as accounting, this program aims to level the playing field by providing an affordable pathway to a bachelor's degree for students who have a passion for accounting but may have previously faced financial constraints, been place-bound, or experienced other barriers that prevented them from pursuing higher education.

The top priority of the Accounting program at Green River College has always been to provide students with the knowledge and practical skills needed to succeed in employment. This priority has not changed, but the accounting industry has changed: Increasingly, higher-level degrees are preferred or required for entry into and advancement within the field.

The proposed baccalaureate program will offer a comprehensive curriculum that combines theoretical knowledge with practical, hands-on experience. Students will gain a solid foundation in accounting principles, financial analysis, taxation, auditing, nonprofit accounting, data analytics, and other relevant subjects. They will also have the opportunity to engage in real-world accounting projects, internships, and industry partnerships to develop their skills and network with professionals in the field.

By integrating practical experiences and cases into the curriculum, the proposed program will equip graduates with the necessary skills and competencies to thrive in accounting careers. This approach will not only enhance students' employability but will enable them to contribute effectively to the economy and communities in the Puget Sound region.

In the accounting field, having the Certified Public Accountant (CPA) credential is often key to career advancement and higher pay. The proposed program will recognize the importance of obtaining the CPA credential and will provide targeted support and resources to help students navigate the CPA exam preparation process. These resources and support will lessen the financial burden frequently encountered by candidates preparing for the CPA exam. In Washington State, as of April 2023, individuals who have earned a baccalaureate degree in accounting are typically eligible to take the CPA exam, with additional college education required for licensure. By offering an accessible pathway to a bachelor's degree in accounting and facilitating the attainment of the CPA credential, the proposed program will put students on the pathway to achieving professional certification and unlocking higher-level career opportunities in accounting.

Criteria 2

Support of the statewide strategic plans.

Green River College's proposed Bachelor of Applied Science in Accounting program will directly support the goals and strategies outlined in the Washington State Board for Community and Technical Colleges 2010 Mission Study and the 2020-2030 Strategic Plan, as well as the Washington Student Achievement Council (WSAC) 2022 Strategic Action Plan.

In its 2010 Mission Study, the Washington State Board for Community and Technical Colleges emphasized that "Washington also needs more people with baccalaureate and graduate degrees. Community and technical colleges must expand their contribution to help meet this need." The proposed program will directly address this challenge by contributing to the production of baccalaureate degrees and meeting the demands for a well-educated and skilled workforce.

According to the Washington State Board for Community and Technical Colleges 2020-2030 Strategic Plan, community and technical colleges serve as a doorway for first generation students and students of color to earn a postsecondary credential that will lead to a well-paying job. The proposed program will support all three goals for the community and technical college system outlined in this strategic plan:

1. *Achieve education equity for students historically underrepresented in higher education.*

The proposed program will contribute to achieving educational equity by providing opportunities for historically underrepresented students to pursue a bachelor's degree in accounting. By removing barriers such as affordability and limited access to higher education, the program will open doors for students from diverse backgrounds who may have faced systemic barriers. It will promote inclusivity and diversity in the accounting profession by ensuring that individuals historically underrepresented in higher education can access and excel in the field of accounting.

2. *Improve completion rates for all students across all types of programs.*

The proposed program will improve completion rates for students by offering a clear guided pathway to a bachelor's degree in accounting. Through advising and mentoring, the program will provide students with a structured curriculum that will promote timely program completion. The program will focus on applied learning and practical experiences which will enhance student engagement and motivation, increasing the likelihood of program completion. Additionally, the program will continuously promote student support services to address barriers and challenges that students may face, further improving completion rates.

3. *Increase enrollment and retention among populations who can benefit the most from college access.*

By combining an affordable program with targeted outreach and promotion, compassionate and ongoing advising, and connection with student support services, the proposed program will strive to increase enrollment and retention among populations who can benefit the most from college access, including young adults, working adults, low-income people, people of color, immigrants, and single parents.

The proposed program will contribute to the priorities and strategic framework in the Washington Student Achievement Council's 2022 Strategic Action Plan by:

- Using an equity lens for program design, recruitment, and retention efforts
- Making college affordable
- Increasing enrollment
- Providing student supports to assist with financial, food, transportation, and other challenges
- Achieving a high program completion rate

Criteria 3

Employer/community demand for graduates with baccalaureate level of education proposed in the program.

There is currently a nationwide, statewide, and regional shortage of accountants and auditors. According to the Washington State Employment Security Department (2022b), most workers need a bachelor's degree to enter this occupation. In addition, for accountants and auditors who want to earn the CPA (certified public accountant) credential, the Washington State Board of Accountancy (2023) requires a candidate to have a bachelor's degree or higher to be eligible to take the CPA exam.

Nationwide, Kathy Gurchiek (2023) asserts that “the declining number of people entering and staying in the accounting field is posing a significant challenge for public and private organizations.”

The U.S. Department of Labor, U.S. Bureau of Labor Statistics (2022) projects that many of the 136,400 expected annual openings for accountants and auditors will result from workers voluntarily leaving the profession. Voluntary separations include workers retiring, changing careers, or quitting the workforce entirely. The impact of baby boomers retiring is significant and will continue to be so: The Controllers Council (2022) reports that almost 75% of the certified public accountant workforce met the retirement age in 2020.

The other key factor causing the shortage of accountants and auditors is the decline in the talent pipeline. According to the Association of International Certified Professional Accountants (2022), fewer people are graduating with accounting degrees, and fewer people are taking and passing the CPA exam.

In Washington State, as the Supply/Demand Gap Rubric in Appendix A details, there is an unfilled gap of 11,166 annual average job openings for accountants and auditors. In King and Pierce Counties, there is a gap of 6,817 openings. (See Table 2.)

Table 2: Supply/Demand Gap for Accountants and Auditors in Washington State and in King and Pierce Counties

Supply/Demand	Washington State	King and Pierce Counties
Demand: Annual Average Job Openings for Accountants and Auditors (SOC Code 13-2011)	12,197	7,239
Less Supply: Annual Bachelor's Degrees with an Accounting Major Graduates	1,031	422
Gap	11,166	6,817

Sources: Washington State Employment Security Department. (2022c); U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, IPEDS.

However, the Supply/Demand Gap Rubric does not capture the entire demand for accountants and auditors, because many of these jobs are now offered as entirely remote positions. Employers throughout the U.S. can meet their staffing needs by hiring qualified candidates who live in the Green River College service area. A June 24, 2023 Indeed search for fully remote accountant positions throughout the U.S. resulted in 7,828 job postings. This new remote work modality effectively increases demand and expands career opportunities for area residents who have a bachelor's degree in accounting.

Green River College's Employer Survey, conducted in Spring 2023 and detailed in Appendix B, confirms that employers in the Puget Sound region have difficulty finding enough qualified accounting position applicants to meet their demand. When asked, “**Do you have difficulty finding bachelor's degree-level applicants for this position?**”, 54% of the respondents answered “Yes.” Respondents' comments include:

“Yes. [A bachelor's degree is] required and we still get applicants without it.”

“Yes. Overall, fewer students appear to be majoring in accounting which has led to a nationwide shortage in qualified applicants.”

By producing Bachelor of Applied Science in Accounting graduates, Green River College will add more individuals to the talent pipeline and help meet the strong demand for accountants and auditors in the region.

Criteria 4

Baccalaureate program builds from existing professional and technical degree program offered by the institution.

The foundational professional and technical degree program from which this proposed baccalaureate program will build is Green River College's Associate in Applied Arts-Accounting degree. This 90-credit degree began in Summer 1972 and has been serving residents in Green River's diverse communities for 51 years. The degree is designed to prepare students to enter the accounting technician and bookkeeping workforce, CIP 52.03602.

Another professional and technical degree program from which this proposed program will build is Green River's Associate in Applied Arts-Business Management degree. This 90-95-credit degree began in 1964. The degree is designed to prepare students to be successful in a wide range of business careers. After beginning this program, many students discover an interest and aptitude for a specialty subject in business, such as accounting. With appropriate advising, these students will easily feed into the proposed baccalaureate program.

Five-year enrollment history for these two programs is provided in Table 3.

Table 3: Five-Year Program Enrollment History

Program	EPC	Years Running	Average Annual Headcount 2017-18 to 2021-22	Average Annual FTE 2017-18 to 2021-22
AAA-Accounting	505	51	124	62
AAA-Business Management	245	59	272	128
Total			396	190

Source: Green River College, Office of Institutional Effectiveness. (2023.)

Criteria 5

Student demand for program within the region.

Currently, there is not a bachelor of applied science in accounting degree available to residents in the South Puget Sound region. Green River College's proposed Bachelor of Applied Science in Accounting will provide opportunities for its career and technical students, for those who complete a technical associate degree in accounting at other community and technical colleges in the region, and for workers in the field who previously earned a technical associate degree in accounting but did not have the opportunity to further their education after earning a "terminal" degree.

In Spring 2023, Green River College surveyed 351 of its current accounting and business students. A total of 279 responses were obtained. (See Appendix C: Student Survey Results.) When asked, **"If Green River College offered a bachelor's degree in Accounting, would you consider applying?"**, 111 respondents answered "Yes." This response indicates substantial interest and demand for the proposed program from Green River students.

Many of these respondents mentioned the cost savings of earning a bachelor's degree at Green River College as a motivating factor. For example:

"I think it is a good idea, since the price is more affordable than the four-year university bachelor's degree."

"I would definitely take it at GRC, because it would help me and my family save a lot of tuition money... It is a very good idea!"

Other respondents indicated they would consider applying for the program because it would eliminate the need to transfer to a different institution, it would be convenient and close to their homes, and that they would prefer to stay at Green River College because it is familiar to them:

"Yes, I think it would be great if GRC offered a [BAS] in Accounting. Instead of going to a university, we could continue our degree path here at GRC."

"Yes, I would consider applying because it is convenient."

"I would definitely apply if Green River offered a bachelor's in Accounting. GRC is close to my house so I wouldn't have to commute 1+ hours to receive my full VA compensation while pursuing a bachelor's degree."

"Yes, I am already familiar with the professors here so it would be an easier transition."

In addition, 93% of the respondents who answered "No" (that they would not consider applying for this program) indicated they still think it is a good idea for Green River to offer this program. One of these respondents commented:

"This is a great idea, my goal is to get a bachelor's degree in accounting and having a cheaper but valuable option through Green River would be great. This summer is my last quarter so I will continue on to UWT for that this fall but if it was offered sooner I would choose this option."

In addition to students who complete a technical associate program at Green River College, there is potential student demand from the residents in our region who earn technical associate degrees in accounting at other institutions. These individuals are ideal candidates for the proposed program. Table 4 shows the number of technical associate degrees in accounting completed at community and technical colleges in King and Pierce Counties in the 2020-2021 academic year.

Table 4: Number of Technical Associate Degrees in Accounting Graduates, by Community or Technical College in King or Pierce County, 2020-2021

* Community or Technical College in King or Pierce County	Number of Technical Associate Degrees in Accounting Graduates 2020-2021
Bates Technical College	5
Clover Park Technical College	10
Highline College	7
Lake Washington Institute of Technology	22
Pierce College District	16
Renton Technical College	27
Shoreline Community College	11
Tacoma Community College	32
Total	130

Source: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, IPEDS.

* Note: Bellevue College and North Seattle College had 34 and 9 associate degree in accounting graduates, respectively, in 2020-2021, but these completions are *not* included in the table because these colleges have their own bachelor of applied science in accounting degrees. Bellevue College is located 26 miles from Green River College, while North Seattle College is located 35 miles from Green River College. Due to the distance between colleges, and the large and dense population of the Puget Sound region, it is not anticipated that the Bachelor of Applied Science in Accounting program at Green River College will negatively impact enrollments in either Bellevue College's or North Seattle College's programs.

In addition to its own current students and graduates (and technical associate degree graduates from other institutions in the region), Green River College believes there is potential student demand for the proposed program from workers in the bookkeeping, accounting, and auditing clerk field who previously earned a technical associate degree in accounting. This is a large workforce, with an estimated 18,370 workers in the Seattle-Tacoma-Bellevue Metropolitan Statistical Area, according to the Washington State Employment Security Department's *2022 Occupational Employment and Wage Estimates*. According to the U.S. Department of Labor, U.S. Bureau of Labor Statistics, *Occupational Outlook Handbook* (2022), some postsecondary education is typically needed to enter the occupation. This may, but does not always, take the form of a technical associate degree. Although it is not possible to determine actual demand for a bachelor's degree from workers in this occupation, it is reasonable to assume that some workers desire to earn a bachelor's degree to improve their career prospects. Even a small percentage of this workforce would be a considerable number of potential students.

Green River College believes there is substantial student demand to support this proposed program. The college expects to enroll 14 students in the proposed program during the first year and anticipates a full cohort of 24 students in each of the four following years. (See Table 5.)

Table 5: Five-Year Annual Enrollment Projections for Proposed Bachelor of Applied Science in Accounting

Year	2024-25	2025-26	2026-27	2027-28	2028-29
Cohort Size	14	24	24	24	24

Criteria 6

Efforts to maximize state resources to serve place-bound students.

The proposed Bachelor of Applied Science in Accounting program will play a crucial role in providing accounting career pathways for place-bound students in Green River College's service area.

Currently, there are no other Bachelor of Applied Science in accounting programs offered at community colleges in the Sound Puget Sound region. This makes pursuing higher education challenging for students who are unable to relocate or travel long distances for their education. The proposed program at Green River College will serve place-bound students by providing access to a nearby, affordable, relevant, and high-quality applied baccalaureate degree.

To better serve the diverse needs of place-bound students, the proposed program will provide classes in both hybrid and online modalities. Hybrid classes will allow students to receive faculty instruction in a traditional classroom setting, while online classes will provide the convenience of remote learning. The hybrid classes will be offered in the evening hours, once a week at a campus that is served by public transportation and will allow for students to attend classes virtually if unable to commute to class. This combination of modalities will enable students to balance their educational pursuits with personal and professional commitments.

In the hybrid classes, students will have the opportunity to engage directly with faculty members, participate in interactive discussions, and receive hands-on instruction. These face-to-face interactions will enhance the learning experience and foster a deeper understanding of accounting principles and practices. Additionally, the classroom experience will provide networking opportunities, collaborative projects, and access to additional campus resources such as computer labs and libraries.

Currently there are three bachelor of applied science in accounting degree programs in Washington. (See Table 6.)

Table 6: Bachelor of Applied Science Degrees in Accounting in Washington

Institution	Degree	Miles from Green River College
Bellevue College	Bachelor of Applied Science in Applied Accounting	26 miles
North Seattle College	Bachelor of Applied Science in Accounting with International Accounting	35 miles
Everett Community College	Bachelor of Applied Science in Accounting	57 miles

Source: Washington State Board for Community and Technical Colleges. (2023); Google Maps.

Due to the distance between colleges and the large and dense population of the Puget Sound region, it is not anticipated that the proposed Bachelor of Applied Science in Accounting program at Green River College will negatively impact enrollments at any of the other institutions.

Faculty members in the Accounting Department at Green River College have reached out to faculty and administrators at Everett Community College, Bellevue College, and North Seattle College. A faculty member at Everett Community College replied that, “Our profession certainly needs more programs and options to encourage students to choose accounting as a career path.” Green River faculty and administration look forward to collaborating with these institutions to provide more opportunities for students and to mutually support each other’s programs.

Faculty members in the Accounting Department at Green River College met with faculty members from Central Washington University and University of Washington Tacoma to discuss opportunities to collaborate in the future. Central Washington University offered to provide professors to teach upper-division specialty accounting courses, such as audit or intermediate accounting, if needed by Green River College, and to potentially develop a revenue-sharing agreement similar to one currently in place with Highline College’s Purchasing and Supply Chain Management program.

University of Washington Tacoma’s senior manager of accounting programs discussed the possibility of articulating the proposed Bachelor of Applied Science in Accounting program at Green River into University of Washington Tacoma’s Master of Science in Accounting program. The discussion also included the idea of participating in an accounting professionals’ discussion panel which would allow students at both institutions to learn more about the accounting profession. In addition, the University of Washington Tacoma emphasized that graduates from the Master of Accounting program at the institution are currently receiving multiple job offers from employers emphasizing the demand for accountants in the region.

Faculty members in the Accounting Department at Green River College met with a representative from the National Association of Black Accountants (NABA). Green River plans to collaborate with NABA as it develops the proposed program to promote additional support, scholarships, networking, and other opportunities to students.

To create an inclusive, transparent, and collaborative environment at the college, the Accounting Department has also notified the leadership in the following areas at Green River College: Instructional Council, Student Affairs, College Relations and the Business Office. The listed departments/offices have been invited to meet and discuss any questions they may have and be part of conversations regarding items/needs for their respective areas as the program development process occurs if/when the statement of need is approved. The department is excited to work with all the above areas in developing a BAS program that provides support and resources to assist students throughout the program.

The proposed program will differentiate itself from other Bachelor of Applied Science in accounting programs by having an emphasis on data analytics in accounting and relevant technologies widely used in the accounting field and by including topics and targeted support for preparation for the CPA exam. The Accounting Department will work closely with the Software Development department at Green River College to include one or more specialty courses in data analytics. The proposed program will include a special topics course focusing on the processes and procedures involved with preparing for the CPA exam, along with information and support with next steps for attaining licensure.

Technology is rapidly changing the accounting profession, and in response to these changes the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) are restructuring the CPA exam into a new “core + discipline” licensure model, known as the CPA Evolution initiative. The new Uniform CPA Exam will launch in 2024. The faculty members in the Accounting Department at Green River College will stay actively engaged in professional development activities, such as attending conferences, seminars, workshops, and webinars on CPA exam updates. This will enable faculty members to align the curriculum of the proposed program with the latest industry standards and certification exam knowledge requirements.

The proposed program will also be unique because the Accounting Department at Green River plans to become involved with the Experience, Learn, & Earn (ELE) Program, a new program that will help accounting graduates access affordable online courses while they work as first-year hires at public accounting firms. Created by the AICPA and NASBA, the new ELE program will allow students to blend work experience and online courses for the final stretch of credit hours required for CPA licensure. The Accounting department has reached out to the AICPA to request to be included in the pilot program in 2024. The goals of the ELE include:

- Increasing accessibility to and affordability of entry into the profession for a diverse pool of candidates. The cost of a college education remains a major factor in student decision-making and is an undeniable factor affecting the talent pipeline. ELE’s online learning will be priced at or below the average cost of a community college credit.
- Strengthen and diversify the accounting talent pipeline by attracting and helping students enter the field. (Association of International Certified Professional Accountants. 2023.)

Criteria 7

Promoting equitable opportunities for students, including historically marginalized students.

The proposed Bachelor of Applied Science in Accounting program will embody Green River College's commitment to equity-centered principles, closing opportunity gaps, and removing barriers to student success by providing an accessible educational opportunity that will prepare students for meaningful careers in the accounting industry.

To build an effective implementation plan to recruit and support students of color and low-income students into a Bachelor of Applied Science program, it is first necessary to understand the College's current enrollment demographics, which are shown in Table 7.

Table 7: Green River College Enrollment Demographics, 2021-2022 Annual Data

Demographic Factor/Total Headcount 2021-2022	12,957
Gender	
Female	46.5%
Male	46.8%
X	1.8%
Not Reported	4.9%
Race/Ethnicity	
American Indian/Alaska Native	0.7%
Asian	18.1%
Black/African American	7.2%
Hispanic	6.4%
Pacific Islander	0.7%
White	33.1%
Two or More Races	11.0%
Not Reported	22.8%
Age Group	
Under 20	29.4%
20-24	22.5%
25-29	10.0%
30-39	16.7%
40 or Above	21.1%
Not Reported	0.3%
Family Status	
Single with Dependents	8.7%
Couple with Dependents	12.2%
No Dependents	19.0%

Demographic Factor/Total Headcount 2021-2022	12,957
Other	2.7%
Not Reported	57.4%
Other	
Received Need-Based Aid (% of total headcount)	13.8%
Received Need-Based Aid (% of state-funded students)	18.9%
Disability Reported	3.1%
Veteran, Active Duty, or Dependent	3.2%

Source: Washington State Board for Community and Technical Colleges. (2022).

Implementation Plan: Recruiting and Supporting Students of Color and Low-Income Students in the Proposed Program

1. Understand the College's Student Demographics

- Table 7 shows that the Green River College student population is quite diverse in all aspects. In the 2021-2022 academic year, the student population consisted of students of many races/ethnicities, including American Indian/Alaska Native, Asian, Black/African American, Hispanic, Pacific Islander, White, and two or more races. During 2021-2022, 13.8% of total students received need-based aid, representing low-income students. When only state-funded students are considered, 18.9% received need-based aid.

2. Identify Barriers and Challenges

- The key barriers and challenges that have previously been identified are proximity to students' homes or workplaces and cost.
 - The proposed program will be a nearby educational opportunity, with hybrid classes offered at campuses served by public transportation and close to freeway access.
 - The proposed program will be affordable. Table 8 illustrates how affordable undergraduate tuition is at Green River College in comparison to other institutions.

Table 8: Cost of 15 Undergraduate Upper Division Quarter Credits for Washington State Residents by Type of Institution for Fall, 2023

Tuition and Fees for 15 Undergraduate Upper Division Quarter Credits at In-State Public Community College	Amount
Green River College	\$2,462.65
Tuition and Fees for 15 Undergraduate Upper Division Quarter Credits (1 Quarter) at Other Types of Institutions	Amount
In-State Public 4-Year Institution (University of Washington)	\$4,215.00
In-State Private, Nonprofit 4-Year Institution (Seattle University)	\$17,745.00
Out-of-State Public 4-Year Institution (Oregon State University, Non-Resident)	\$12,189.00
Out-of-State Private, Nonprofit 4-Year Institution (Drexel University)	\$20,221.00

Sources: Washington State Board for Community and Technical Colleges, University of Washington, Seattle University, Oregon State University, Drexel University.

3. *Recruitment Strategies*

- Increase outreach efforts to local high schools including high schools in the Auburn, Kent, and neighboring districts; and community organizations, such as United Way of King County, which serve students of color and low-income communities.
- Develop partnerships with local high schools and community colleges to create pathways for students in historically underserved and underrepresented populations.
- Partner with the National Association of Black Accountants (NABA) to offer scholarships, networking, and other opportunities for potential students.
- Leverage digital marketing channels such as LinkedIn, Facebook, and Instagram to reach a wider audience.
- Engage alumni and current students of color and low-income backgrounds as mentors and ambassadors to share their experiences and encourage prospective students to apply.

4. *Financial Support*

- Utilize and establish scholarships and other financial aid programs specifically for students of color and low-income students. Examples include the National Association of Black Accountants (NABA) scholarships and grants, and the AICPA Scholarship for Minority Accounting Students.
- Promote awareness of existing financial aid and support options. In addition to traditional financial aid, Green River College offers: Green River College Foundation Scholarships, United Way Benefits Hub, Gator Pledge, Acute Help Cards, ORCA to-go cards, and Gator Pantry. Also promote the Child Care Access Means Parents in School Program (CCAMPIS).

- Provide workshops and virtual information sessions on financial literacy, budgeting, and personal finance management.

5. *Academic Support*

- Establish partnerships with local businesses in Auburn, Kent, and surrounding areas to offer internships, job shadowing opportunities, class projects, guest speakers and networking events.
- Develop mentoring programs that connect students of color and low-income students with faculty and staff, other students, and alumni who can provide guidance and support, similar to the mentoring program that currently exists in Green River College's Bachelor of Applied Science in Applied Management and Bachelor of Applied Science in Marketing & Entrepreneurship programs.
- Facilitate formation of study groups and tutoring sessions tailored to the needs of students in the proposed program, like the ones used in the College's Bachelor of Applied Science in Applied Management and Bachelor of Applied Science in Marketing & Entrepreneurship programs. Promote the College's Tutoring & Resource Centers.
- Offer quarterly academic advising and career counseling services to help students set goals, choose appropriate courses, and explore internship and job opportunities.

6. *Culturally Responsive Support*

- Encourage students to engage in cultural student organizations and clubs to provide a sense of belonging and community.
- Promote the Commencement Achievement Program, Peer Navigators, and the Office of Diversity, Equity, and Inclusion, including its programming and events.
- Recruit diverse faculty members who can serve as role models and mentors.

7. *Campus Resources and Facilities*

- Provide access to technology and software required for the applied accounting program.
- Promote campus resources, including Counseling Services, Collegiate Recovery, Disability Support Services, Veteran Services, Violence Prevention Center, the Holman Library, on-campus Computer Labs, Laptop/Technology Check-out opportunities, and the IT Student Help Desk.

8. *Evaluation*

- Monitor student retention rates, academic performance, and graduation rates for students of color and low-income students.
- Annually assess the effectiveness of recruitment and support strategies through data analysis, surveys, and advising sessions.
- Adjust the implementation plan based on feedback and outcomes.

By implementing this plan, Green River College will create a more equitable and supportive environment for students of color and low-income students, thereby increasing their representation and success in the proposed program and ultimately increasing the diversity of the accounting profession.

Conclusion

The shortage of accountants and auditors is significant in the Puget Sound region and is expected to continue. As evidenced throughout this Statement of Need, including the employer survey results and employer letters of support that follow, the demand for qualified workers with bachelor's degrees in accounting far exceeds the supply. The Supply/Demand Rubric shows that the demand in King and Pierce Counties is more than 17 times the supply of graduates.

Producing more graduates with bachelor's degrees in accounting is essential to addressing this shortage. The proposed Bachelor of Applied Science in Accounting program will help meet employer demand and simultaneously benefit the diverse residents of Green River College's service area by giving them the knowledge, skills, and credentials they need to improve their career prospects, earnings potential, and standard of living. This proposed program will advance equity by lifting up place-bound, low-income, and historically marginalized students, helping them to overcome the employment barriers they face due to their lack of a bachelor's degree.

Green River College is eager and ready to help meet this community need.

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Appendix A: Supply/Demand Gap Rubric

Applied Baccalaureate Degree Supply/Demand Gap Rubric for Colleges


The goal of this rubric is to help you build a program that will meet the needs of your community. We have given you options about the information you can use to support the need for your new program. Also, the guidelines for estimating the supply/demand gap are similar to the ones we use for other program applications. We hope this makes the rubric more familiar to you. If not, contact the Director of Transfer Education at SBCTC for further information.

The application needs to show the information below for program approval:

- employers demand* the level of technical training proposed within the program, making it cost-effective for students to seek the degree;
- lead to high wage-earning jobs; and
- the proposed program fills a gap in options available for students because it is not offered by a public four-year institution of higher education in the college's geographic area.

College Name: Green River College
Program Name: Bachelor of Applied Science in Accounting
Select one: Existing Occupation <input checked="" type="checkbox"/> or Emerging Occupation <input type="checkbox"/>
If local demand/supply information is available for the specified degree program and target occupation(s),**

Applied Baccalaureate Degree Supply/Demand Gap Rubric for Colleges

<p>For demand: Provide local/regional demand data for the targeted occupation job title(s) from traditional labor market data, industry data, trade association data, or other transactional data. (<i>Provide absolute numbers, not just percentages</i>)</p>	<p><u>Primary Job Titles:</u> Accountants and Auditors (SOC Code 13-2011) (CIP Codes 52.0301 and 52.0303)</p> <p><u>Other Job Titles/Key words used by Washington State Employment Security Department:</u></p> <ul style="list-style-type: none"> Certified Public Accountant (CPA) Staff Accountant Cost Accountant General Accountant Financial Reporting Accountant Field Auditor Financial Auditor Internal Auditor Auditor-in-Charge <p><u>Demand in Washington State:</u></p> <p>In Demand </p> <p>Education Required: Bachelor's Degree</p> <p>Estimated Average Wage: \$42.01 per hour / \$87,370 annual</p> <p>Estimated Current Statewide Employment: 35,662</p> <p>Estimated Annual Average Total Openings (2020-2030): 12,197</p> <p>Estimated Long-term Statewide Growth Rate: 1.615%</p> <p><u>Demand in King and Pierce Counties:</u></p> <p>Estimated Current Employment in King and Pierce Counties: 20,977</p> <p>Estimated Annual Average Total Openings (2020-2030): 7,239</p> <p>Sources: Washington State Employment Security Department. (2022a), (2022b), (2022c).</p>
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Applied Baccalaureate Degree Supply/Demand Gap Rubric for Colleges

For supply gap: Provide data on the number of programs and the number of annual program graduates for all four-year colleges that supply your region. Is the number of current annual graduates insufficient to meet current and projected demand? (The result of demand minus supply).

State and Regional Supply:

Table 9 shows the number of completions of bachelor's degrees with an accounting major, by institution, in Washington State and in King and Pierce Counties for the 2020-2021 academic year.

Table 9: Number of Completions by Institution: Bachelor's Degrees with Accounting Major, 2020-2021

Institution	Number of Graduates 2020-2021
*Bellevue College	26
Central Washington University	128
Eastern Washington University	85
Gonzaga University	68
Heritage University	12
*Northwest University	7
Saint Martin's University	3
*Seattle Pacific University	13
*Seattle University	51
*University of Washington-Bothell	96
*University of Washington-Seattle	133
*University of Washington-Tacoma	96
Washington State University	219
Western Washington University	78
Whitworth University	11
Whitworth University-Adult Degree Programs	5
*Total King and Pierce Counties	422
Total Other Counties	609
Statewide Total	1,031

* Institution located in King or Pierce County

Applied Baccalaureate Degree Supply/Demand Gap Rubric for Colleges

	<p>Source: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, IPEDS.</p> <p><u>Computation of Supply/Demand Gap:</u></p> <p><u>Statewide:</u></p> <table style="width: 100%;"> <tr> <td>State Demand: Annual Average Openings:</td> <td style="text-align: right;">12,197</td> </tr> <tr> <td>Less State Supply: Annual Graduates:</td> <td style="text-align: right;"><u>1,031</u></td> </tr> <tr> <td>Gap:</td> <td style="text-align: right;"><u>11,166</u></td> </tr> </table> <p><u>King and Pierce Counties:</u></p> <table style="width: 100%;"> <tr> <td>King and Pierce Counties Demand: Annual Average Openings:</td> <td style="text-align: right;">7,239</td> </tr> <tr> <td>Less King and Pierce Counties Supply: Annual Graduates:</td> <td style="text-align: right;"><u>422</u></td> </tr> <tr> <td>Gap:</td> <td style="text-align: right;"><u>6,817</u></td> </tr> </table>	State Demand: Annual Average Openings:	12,197	Less State Supply: Annual Graduates:	<u>1,031</u>	Gap:	<u>11,166</u>	King and Pierce Counties Demand: Annual Average Openings:	7,239	Less King and Pierce Counties Supply: Annual Graduates:	<u>422</u>	Gap:	<u>6,817</u>
State Demand: Annual Average Openings:	12,197												
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Gap:	<u>11,166</u>												
King and Pierce Counties Demand: Annual Average Openings:	7,239												
Less King and Pierce Counties Supply: Annual Graduates:	<u>422</u>												
Gap:	<u>6,817</u>												
OR, if demand information is not available or it is a new/emerging/changing occupation, **													
For demand: Provide employer survey results for local demand for the targeted occupation job title(s) to support the demand and education level for the program. <u>Survey requirements are listed below.</u>	Not applicable												
For supply gap: Provide employer survey results for local supply for the targeted occupation job title(s) to support that there is a gap in the number of qualified applicants available to fill jobs. <u>Survey requirements are listed below.</u>	Not applicable												
OR, if based on a statutory or accreditation requirement, **													
Select one: Statutory Requirement <input type="checkbox"/> or Accreditation Requirement <input type="checkbox"/>													

Applied Baccalaureate Degree Supply/Demand Gap Rubric for Colleges

For demand: Provide labor market information on the current education requirements for the job, including evidence of recent openings for requiring or preferring bachelor's degrees or above. Cite the statute or certifying body, your proposed program is based upon that has specified a bachelor's or above in the field is needed.	Not applicable
For supply gap: Provide employer survey results for local supply for the targeted occupation job title(s) to support that there is a gap or that employers anticipate a gap in the number of qualified applicants that will be available to fill jobs with the new requirements. <u>Survey requirements are listed below.</u>	Not applicable
<p>* Demand is defined by state law as <i>“an occupation with a <u>substantial</u> number of current or projected employment opportunities.”</i></p> <p>**Applications may include information related to more than one option (i.e., labor market data to support the local demand for the occupation and a local employer survey to support that there is a gap in the number of qualified applicants available to fill jobs).</p>	

Survey Requirements:

To verify/support supply demand your survey should include at least 25 individual employer responses. If there are not 25 employers in the area, you should cover the employers who comprise at least 75% of the identified employment base. Provide a copy of the survey with the aggregated results as an appendix. The survey must address the following general questions (you may edit the wording to suit your survey):

- (1) Do you have anticipated demand for application job title(s)? (If this is a new or emerging job title, include a brief description of specific job duties.)
- (2) If there is demand, how many positions do you currently have open? How many do you anticipate having open in the next 3 years?
- (3) Is a bachelor's degree a requirement or preference for this position? Requirement: Y or N Preference: Y or N
- (4) Do you have difficulty finding Bachelor's degree level applicants for this position? (If yes- explain)
- (5) Will the proposed program assist you in finding qualified applicants to fill the position(s)?

Employer survey results are provided in Appendix B. Student survey results are provided in Appendix C.

Appendix B: Employer Survey Results

Employer Survey (Spring 2023)

n=28 Responses N=49 Employers

The employer survey was offered to individuals at 49 employers in the greater Puget Sound region in Spring 2023. The employers represented diverse industries including tribal; governmental; nonprofit; education; service, particularly accounting firms; manufacturing; financial; transportation; agriculture, energy, and retail.

Survey Questions and Responses

1. Do you have anticipated demand for accountants?

Of the total respondents, 89% responded “Yes.” (See Figure 1.)



Figure 1: Do You Have Anticipated Demand for Accountants?

If there is demand: How many positions do you currently have open? How many do you anticipate having open in the next 3 years?

Current openings: Of the 25 respondents who stated they anticipate demand for accountants, four stated they currently have 0 openings, 16 stated they have openings for 1-5 accountants, two stated they have openings for 5-10 accountants, and three did not directly answer the question. (See Figure 2.)

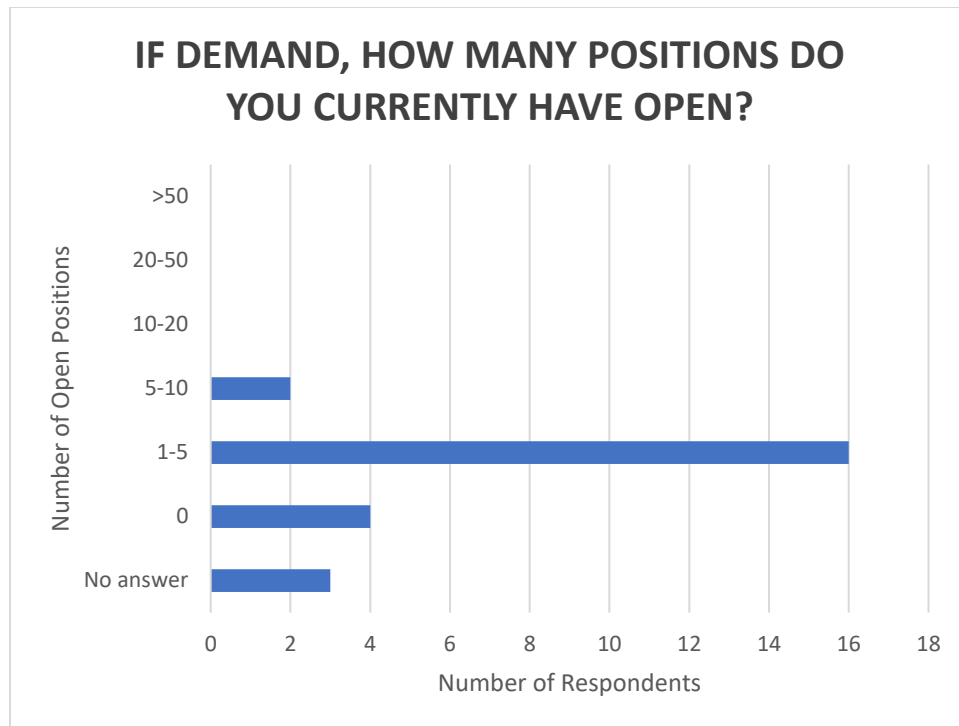


Figure 2: If Demand, How Many Positions Do You Currently Have Open?

Anticipated openings over the next three years: Of the 25 respondents who stated they anticipate demand for accountants, 11 stated they plan to hire 1-5 accountants in the next three years, four stated they plan to hire 5-10 accountants in the next three years, one stated they plan to hire 10-20 accountants in the next three years, and four stated they plan to hire more than 50 accountants in the next three years. (See Figure 3.)

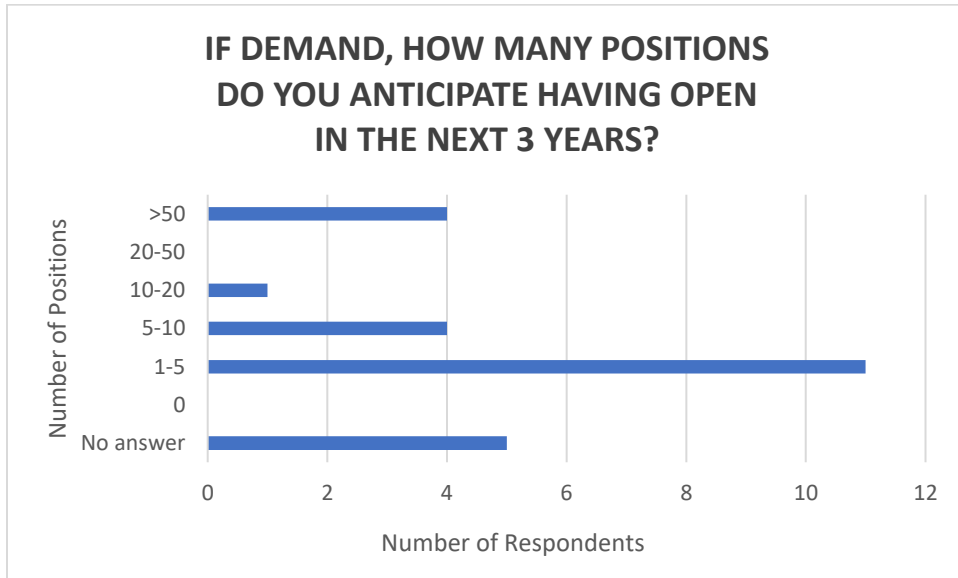


Figure 3: If Demand, How Many Positions Do You Anticipate Having Open in the Next 3 Years?

Note: The sizes of employers surveyed range from small businesses to large enterprises, so a wide range in the number of open positions is expected.

2. Is a bachelor's degree a requirement or preference for this position?

Of the total respondents, 96% responded “Yes.” Of the 27 “Yes” responses, seven stated explicitly that a bachelor's degree is required, while four stated explicitly that a bachelor's degree is preferred. (See Figure 4.)

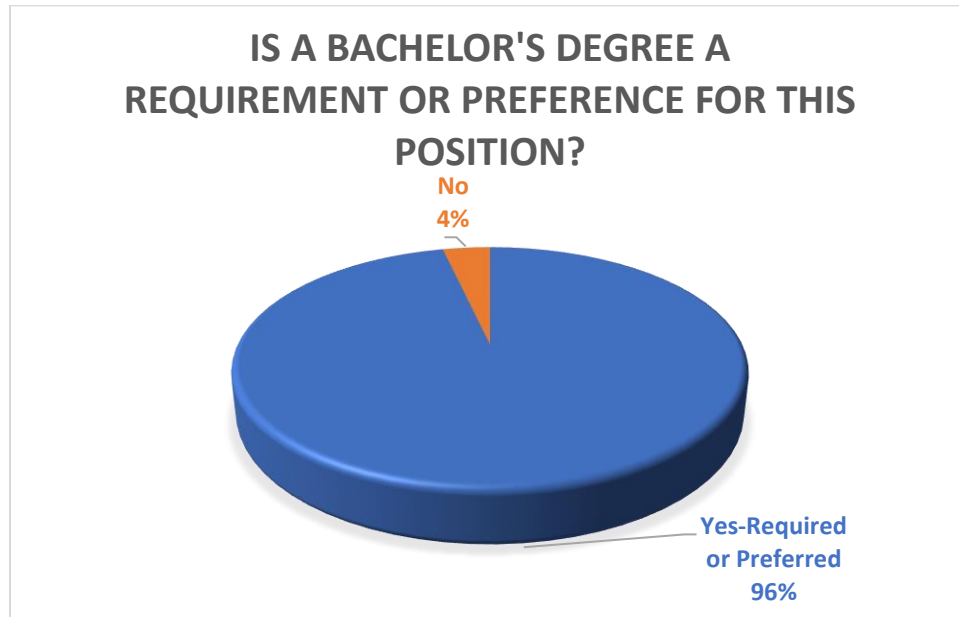


Figure 4: Is a Bachelor's Degree a Requirement or Preference for This Position?

3. Do you have difficulty finding bachelor's degree-level applicants for this position? If yes, explain.

Of the total respondents, 54% responded “Yes.”

Respondents' comments on this survey question include:

“Yes. It's required and we still get applicants without it.”

“Yes. Overall, fewer students appear to be majoring in accounting which has led to a nationwide shortage in qualified applicants.”

“Yes. It is a competitive market and we are always looking for more schools providing bachelor's degrees in accounting and preparing students for the CPA exam.”

“Yes. There are a lot of BA applicants, but very few with accounting degrees.”

4. Will the proposed program assist you in finding qualified applicants to fill the position(s)?

Of the total respondents, 79% responded “Yes.” The remaining 21% responded that the proposed program would possibly help them, but they would need more detailed information about the program to decide. (See Figure 5.)

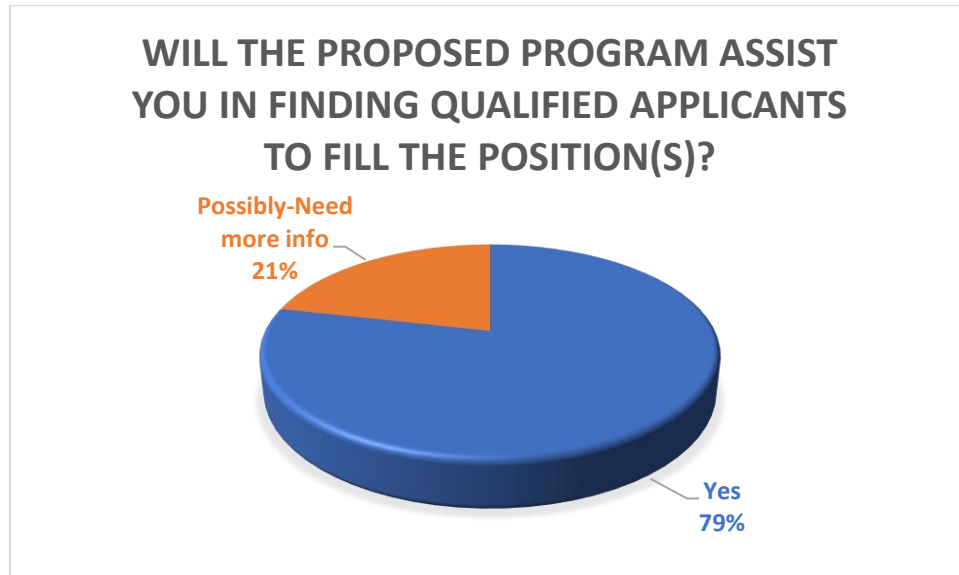


Figure 5: Will the Proposed Program Assist You in Finding Qualified Applicants to Fill the Position(s)?

Zero respondents responded “No” to this question.

Respondents’ comments on this question included:

“I’m sure a local program at Green River for a bachelor’s in accounting would help fill our positions.”

“Expanding access and affordability to accounting programs will increase the pool of candidates with the relevant skills needed to hit the ground running in local accounting firms.”

5. Please enter your firm name/employer name and location.

Diverse organizations of varying sizes in the greater Puget Sound area participated in the employer survey. The 28 respondents represented tribal employers, accounting firms, a local government, a religious organization, school districts, retailers, and other employers operating in the energy, services, banking, and dairy industries.

Appendix C: Student Survey Results

Student Survey (Spring 2023)

n=279 Responses N=351 Students

The student survey was offered to current Green River College students taking accounting and business courses in Spring 2023.

Survey Questions and Responses

1. Do you intend to get a bachelor's degree?

Of the 279 total respondents, 68% answered “Yes,” and 22% indicated they were not sure. (See Figure 6.)

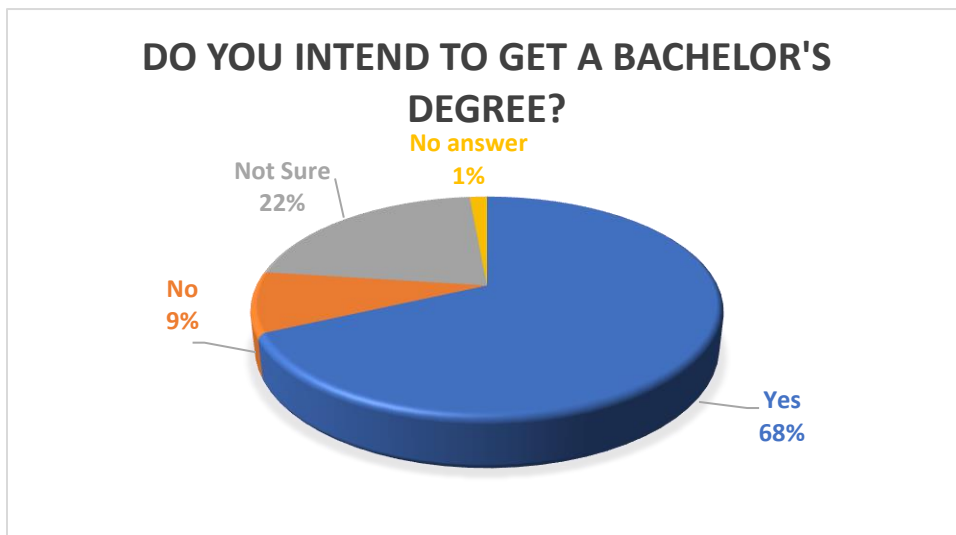


Figure 6: Do You Intend to Get a Bachelor's Degree?

2. Are you interested in pursuing a bachelor's degree in Accounting or related field?

Of the total respondents, 35% answered "Yes" and 43% answered "Maybe." (See Figure 7.)

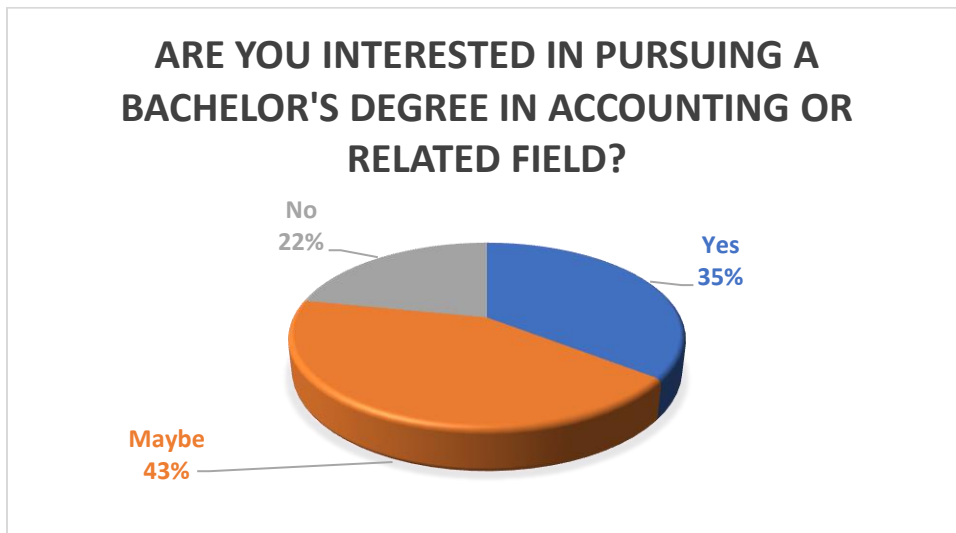


Figure 7: Are You Interested in Pursuing a Bachelor's Degree in Accounting or Related Field?

3. a. If Green River College offered a bachelor's degree in Accounting, would you consider applying?

Of the total respondents, 111 answered "Yes," 15 answered "Maybe" and 110 answered "No." In addition, 43 respondents did not directly answer this question. (See Figure 8.)

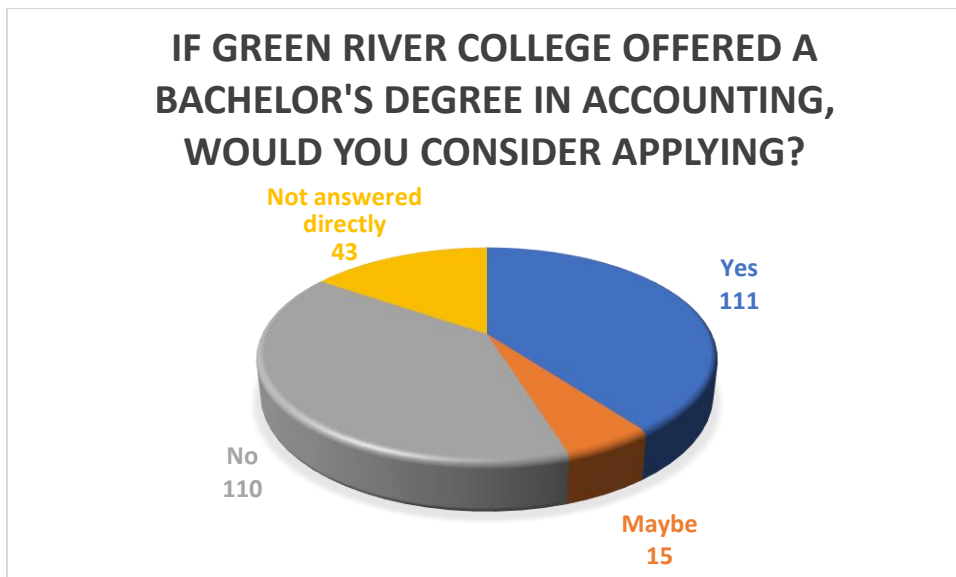


Figure 8: If Green River College Offered a Bachelor's Degree in Accounting, Would You Consider Applying?

Several comments from respondents that answered “Yes” mentioned the cost savings of earning a bachelor’s degree at Green River College. Examples:

“I think it is a good idea, since the price is more affordable than the four year university bachelor degree.”

“I would definitely take it at GRC, because it would help me and my family save a lot of tuition money... It is a very good idea!”

“I would consider it because of the possibility of lower tuition costs compared to other schools.”

Other comments from respondents that answered “Yes” included:

“Yes, I think it would be great if GRC offered a [BAS] in Accounting. Instead of going to a university, we could continue our degree path here at GRC.”

“I would consider applying due to the fact that Green River is very cost effective yet offers many resources of support...”

“Yes, I would consider applying because it is convenient.”

“I would definitely apply if Green River offered a bachelor’s in Accounting. GRC is close to my house so I wouldn’t have to commute 1+ hours to receive my full VA compensation while pursuing a bachelor’s degree.”

“Yes, I am already familiar with the professors here so it would be an easier transition.”

“If our school offers a bachelor’s degree then I would consider applying. Because I quite like the way of teaching at GRC and the service here is very good.”

It should be noted that several of the respondents who answered “No” explained that they had already made future plans, so they would not consider applying because the program is not yet available. This result is expected given that the survey was administered in spring quarter and many respondents were in the last quarter of their programs.

For example, one respondent commented:

“This is a great idea, my goal is to get a bachelor’s degree in accounting and having a cheaper but valuable option through Green River would be great. This summer is my last quarter so I will continue on to UWT for that this fall but if it was offered sooner I would choose this option.”

3. b. If not, do you think it's a good idea for Green River to offer this degree? Why or why not?

Of the 110 respondents who answered “No” in question 3a, an overwhelming 93 of these respondents (85%) indicated “Yes,” they thought it was a good idea for Green River College to offer this degree. (See Figure 9.)

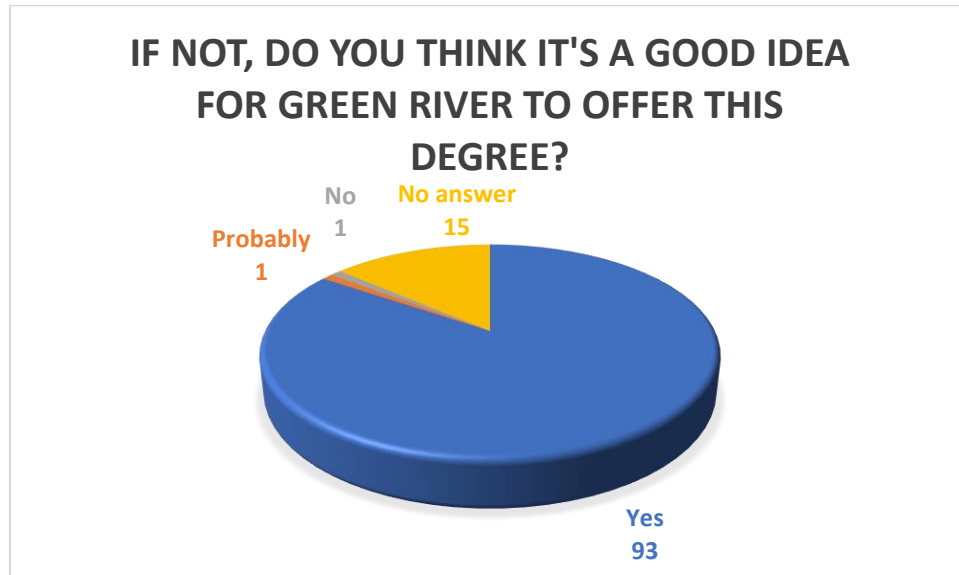


Figure 9: If Not, Do You Think It's a Good Idea for Green River to Offer This Degree?

In addition to the responses mentioned above, of the 43 respondents who did not provide a direct answer to question 3a, 35 (81%) responded “Yes,” they thought it was a good idea for Green River College to offer this degree.

Respondents' comments on question 3b included:

“...it would be a great idea to create a bachelor’s program for accounting at Green River. Having the program would make this career path more accessible for people.”

“I think it's a good idea because it would provide a chance for some of us who can't afford University to have a chance at receiving a 4-year degree.”

“I do think it is a great opportunity and good idea for Green River because of the pricing and location.”

“I think it would be a good idea because I know it would probably be much more affordable for people to stay at Green River instead of transferring.”

“I do think this is a good idea since the tuition of community college will be cheaper than those of universities, so more people can afford the accounting bachelor’s degree.”

Appendix D: Employer Letters of Support

Many community employers have expressed support for the proposed Bachelor of Applied Science in Accounting program at Green River College. Following are several letters of support received.



March 23, 2023

Green River College
12401 SE 320th St
Auburn, WA 98092

RSM US LLP

920 5th Avenue
Suite 2800
Seattle, WA 98104

T +1 206 281 4444
F +1 206 676 1193

www.rsmtus.com

Dear Green River Executive Team:

I am writing to express my strong support for the proposal to establish a new Bachelor of Applied Science degree in Accounting at Green River College. As someone who cares deeply about the profession and expanding access to higher education for underserved populations, I believe this new degree program will be a valuable addition to the South Puget Sound region and will help to address the critical shortage of qualified accounting professionals in the area.

As you know, the South Puget Sound region is home to many underserved populations, including low-income individuals, people of color, and first-generation college students. These communities often face significant barriers to access higher education, such as financial constraints, lack of resources, and a limited number of affordable degree programs that are tailored to their needs and interests.

By offering a Bachelor of Applied Science degree in Accounting, Green River College can address these challenges and create new pathways to economic mobility and success for underserved populations. The degree program will provide students with a practical and skills-based education in accounting that is directly applicable to the needs of local businesses and organizations. This will also help to address the critical shortage of qualified accounting professionals in the area, while creating new opportunities for graduates to build successful and meaningful careers.

There is a high demand for accounting graduates and Certified Public Accountants (CPAs) in the job market. The demand for accounting professionals has been growing steadily in recent years, and this trend is expected to continue in the foreseeable future. As businesses and organizations face increasingly complex financial challenges, they require skilled and knowledgeable professionals who can help them navigate these challenges and make informed decisions. This also coincides with a national decline in students pursuing, applying for, and graduating with an accounting degree.

In addition, the Bachelor of Applied Science in Accounting degree will be designed with the specific needs of underserved populations in mind. This means that the program will be accessible, affordable, and flexible, with options for part-time and online learning, as well as support services that address the unique challenges that these underrepresented students may face.

By creating a welcoming and inclusive learning environment, Green River College can ensure that all students, regardless of their background or circumstances, are provided the opportunity to succeed and thrive. The degree program will provide students with a strong foundation in accounting principles and practices, as well as hands-on experience in accounting software and technology. The program will also prepare students to sit for the CPA exam, which is a requirement for many accounting positions.

In conclusion, I strongly support the establishment of a new Bachelor of Applied Science degree in Accounting at Green River College. I urge the Executive Team to move forward with this important initiative and continue its commitment to serve the needs of all members of the community.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chuck Burkhalter Jr.", with a stylized, cursive script.

Chuck Burkhalter Jr.
RSM Partner
chuck.burkhalter@rsmus.com
206.295.0881



June 26, 2023

To Whom It May Concern:

Re: Green River College - Bachelor of Applied Science (BAS) in Applied Accounting

Costco Wholesale Corporation, headquartered in Issaquah, Washington, is principally engaged in the operation of membership warehouses and operate based on the concept that offering our members low prices on a limited selection of nationally-branded and private-label products in a wide range of categories will produce high sales volumes and rapid inventory turnover.

The Costco Accounting division in Issaquah is responsible for the day to day accounting of our U.S and Canadian operations, as well as the global consolidation and reporting. We have over 500 employees in the accounting department, and in the past 12 months, have hired more than 50 employees. We are forecasting the need for at least 150 qualified applicants over the next 3 years.

We actively engage in recruiting applicants with degrees in accounting through three primary channels:

- Existing Costco employees, working while attending school, and who are graduating with a degree in accounting and are willing to relocate;
- Campus recruiting at several campuses in Washington; and
- Temporary to permanent placement through local staffing agencies.

Over the past several years, our ability to attract applicants has become increasingly competitive. We believe that one of the primary reasons for this is the decrease in the number of students pursuing degrees in Accounting. We have also observed that the diversity of students in Accounting degree programs is not necessarily representative of the demographics in King County. At Costco, we closely monitor demographic data to be sure that our workforce is representative of our community.

For these reasons, I would like to provide my support for Green River College's efforts to develop a bachelor's degree (BAS) in Accounting. I believe that this program, which would provide a lower cost option, would both increase the number of qualified applicants, as well as potentially increase the diversity of those applicants.

Best Regards,

A handwritten signature in blue ink that reads "T. Barbre".

Tiffany Barbre
Vice President, Assistant Corporate Controller

999 Lake Drive • Issaquah, WA 98027 • www.costco.com

June 28, 2023

To whom it may concern:

This letter is to express Clark Nuber's support of the proposed Bachelor of Applied Science degree in Applied Accounting at Green River College. The educational requirements to be eligible to sit for the CPA exam is often a deterrent for students to pursue a career in public accounting. Offering a four-year program to students who have chosen Green River College will provide a more accessible way for them to get closer to the educational requirements for the CPA.

Hiring talented individuals at the collegiate level is an important way to build the pipeline for future talented CPA's and Accountants. Green River College offering a Bachelor of Applied Science in Applied Accounting will help increase the talent pipeline to meet hiring needs. Numerous positions continue to be open to accounting students and graduates with accounting degrees. Public Accounting firms across the Pacific Northwest are all recruiting from the same limited pool. Having additional qualified candidates on the market will help firms like Clark Nuber continue to meet hiring needs.

Clark Nuber is in full support of a proposed Bachelor of Applied Science degree in Applied Accounting at Green River College. We look forward to the potential opportunity of recruiting top talent through their program.

Sincerely,

Carie Willis, SHRM-CP
Senior Recruiter at Clark Nuber



T: 425-454-4919
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10900 NE 4th St
Suite 1400
Bellevue, WA
98004

March 20, 2023

To Whom it May Concern,

As your local Community Engagement Officer for Red Canoe Credit Union, and member of the Green River College General and Business Department Advisory Committee member, I am writing in support of the proposed Bachelor of Applied Science Degree in Accounting.

A BAS in Accounting would provide students already focused on an Accounting pathway more direct access to entry level positions across multiple industries with higher earning and growth potential than certificate and AA tracks alone. The demand for graduates with BAS Accounting degrees continues to be relevant, and in demand. As a working professional within the financial services industry, I champion direct pathways and access for all students looking to enter the workforce ready on day one to build careers and secure financial futures – and as such believe the addition of this program would be of great value to our community.

Please let me know if you have any additional questions or need any additional information.

All the Best,

Bridget O'Connor
Community Engagement Officer
Red Canoe Credit Union
boconnor@redcanoecu.com
253.219.3177

RHODES & ASSOCIATES, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Green River College
12401 SE 320th Street
Auburn, WA 98092

To Whom it May Concern,

We are excited to hear that Green River College is looking into offering a Bachelor of Applied Science (BAS) in Applied Accounting degree program. As a firm, it is becoming increasingly difficult to find qualified staff accountants. As a result, we have multiple open positions, which puts a strain on the firm and limits our growth opportunities.

Students having another college option to pursue an accounting degree would be beneficial not only for the students but also for firms like ours that have a harder time competing for qualified accounting graduates. As an alum of Green River College (AA in 1993), I am particularly excited to hire from this graduate pool.

Please feel free to contact me with any questions.

Best Regards,



Dani Espinda, CPA, CGMA
Rhodes & Associates, PLLC

31620 23rd Avenue S., Suite #218. Federal Way, WA 98003
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3/19/2023

Hi Nicole,

Small businesses are an important part of our local and national economy. They need employees with the fundamental accounting skills necessary for their success. Green River Community College's Bachelor of Applied Science degree in accounting is designed to produce graduates with the skills needed for small businesses to succeed.

Small businesses need employees who can use accounting software to reconcile bank & credit card accounts and prepare financial statements. They need employees who know how to prepare and monitor a budget, understand the mathematics of an amortization schedule, know how to write business correspondence, recognize the different types of payroll taxes; how they are calculated, who pays them, and how to report them, and appreciate federal income taxation. They may benefit from an understanding of finite math probabilities, the time value of money, and risk and diversification.

Please do not hesitate to contact me if you have any questions.

Thanks,

Brent H. Manley, MST, CPA - Principal.

CPA Solutions, PLLC

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3/20/2023

Schram & Associates is a growing tax and accounting firm, in business since 1988. The firm was started by Frances Schram while she was in college getting her Accounting degree, and we have grown steadily over the years. Our main growth has been by purchasing firms from accountants who are retiring, and it's become evident that there are more people retiring from the trade than new workers coming in. It's extremely difficult to find local talent with the training to fill our expanding staff, and we have focused on internal training to make up for that lack. If Green River began a degree program, not only would that increase the number of qualified individuals available, but also allow us to essentially outsource the training to your qualified staff and redirect our staff to production work! It gets harder and harder to ignore the numerous ads we get from people offering remote bookkeeping services.

Kindly give this idea careful consideration and keep in mind the benefit you would be providing to other local businesses.

Regards,

Sue Sherer

SCHRAM & ASSOCIATES

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Sue Sherer sue@schramandassociates.com

3/30/2023

The accounting community is approaching a critical state of diminishing bandwidth. There simply are not enough accounting professionals entering the workforce to compensate for the number of professionals leaving it. In addition to the generation on the cusp of retirement, accountants are experiencing unprecedented burnout due to demand. The only solution is to expand opportunities to educate and train the next generation. Affordable, local programs are an essential path toward that solution.

I am an alumna of Green River College. I earned my Accounting Associate's degree in March 2021. To continue my pursuit of a bachelor's degree, I transferred to an online program out of state. I would have much preferred to continue my education with Green River, where I could utilize the campus resources and community support. Accounting coursework can be very challenging, and Green River's student-to-faculty ratio is an ideal environment for students to receive the support they need to be successful in this challenging industry.

Juliet (Perry) Taylor

Senior Bookkeeper

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